

BUDGET LETTER

SUBJECT: EXECUTIVE ORDERS AND BUDGET REVISIONS PROCESS IN 2020-21	NUMBER: 20-21
REFERENCES: BL 20-14	DATE ISSUED: July 17, 2020
	SUPERSEDES: BL 19-08

TO: Agency Secretaries
Department Directors
Departmental Budget and Accounting Officers
Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

This Budget Letter (BL) provides instructions related to the processing of Executive Orders and Budget Revisions for fiscal year 2020-21.

Executive Orders are generally used to make transfers between funds, make increases or decreases to appropriations on a statewide basis, make adjustments that involve two or more appropriations, or make adjustments authorized in a statewide control section. Budget Revisions are used to make current year adjustments to a single item of appropriation.

I. **Method of Submittal**

Hard copies or scans of the Executive Orders and Budget Revisions (Form STD-26) are required by the State Controller's Office (SCO) for processing adjustments. Finance prepares all Executive Orders and submits those documents directly to the SCO. Departments must prepare Budget Revisions using the Form [STD-26](#).

Departments must provide the Budget Revisions, along with any necessary justification and backup information (including applications such as a [DF-90](#) for Section 28.00 and a [DF-91](#) for Section 28.50), to the Department of Finance for review. Upon approval by Finance, including satisfying the applicable legislative notification period if required, the Budget Revisions will be sent by Finance to the SCO.

II. **Adjusting Budget Totals**

A Budget Revision or Executive Order submitted to SCO does not adjust budget totals in Hyperion. It is simply a method/document to direct the SCO to make the adjustments in its system for accounting purposes. A separate budget spending adjustment (Baseline Budget Adjustment) may be needed to reflect these adjustments to the budget total in Hyperion. The need for a budget spending authority adjustment depends on whether the spending authority has already been included in a department's budget total when the Budget Revision or Executive Order is processed by the SCO. Please refer to a BL focused on expenditure authorization controls for more information.

If you have any questions, please contact your Finance Budget Analyst.

/s/ Thomas Todd

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